

1 **UNITED STATES DISTRICT COURT**
2 **DISTRICT OF NEVADA**

3 Paula Conner,
4 Plaintiff

5 v.

6 United States of America and C.K. O’Neil,
7 Defendants

Case No.: 2:22-cv-01746-JAD-VCF

**Order Vacating Dismissal Order and
Resetting Briefing on Motion to Dismiss**

[ECF Nos. 6, 7]

9 Paula Conner brought this suit against the United States of America and “IRS Officer
10 C.K. O’Neal,” seeking ten million dollars and other relief for a multitude of constitutional
11 violations caused by the collection of taxes from her, a “Living Soul” who is exempt from
12 taxation.¹ The government moved to dismiss Conner’s suit with prejudice for lack of subject-
13 matter jurisdiction, for insufficient service, and for failure to state a viable claim.² When
14 Conner’s deadline to oppose that motion passed without response, I granted the motion under
15 Local Rule 7-2(d), which allows this court to deem such silence consent to grant the unopposed
16 motion, and I entered judgment and closed this case.³

17 Conner moves to vacate that dismissal, explaining that she didn’t oppose the motion to
18 dismiss because she never received it.⁴ The government opposes her motion, arguing that it did
19 serve a copy of the motion on Conner—just to her old address that it had from her prior lawsuit.
20 Nevertheless, it contends, she should have been monitoring the docket and anticipating some

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22 ¹ ECF No. 1.

23 ² ECF No. 3.

³ ECF No. 4.

⁴ ECF No. 6.

1 filing, so she should have discovered the filing on her own.⁵ The government adds that
 2 reinstating this case would be futile because Conner's claims will have to be dismissed as
 3 meritless and for lack of proper service and failure to exhaust.⁶

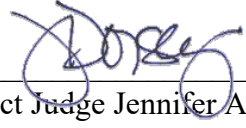
4 Conner has demonstrated that she is entitled to relief from this court's dismissal order.
 5 The court granted the motion to dismiss solely based on Conner's failure to respond to it, and she
 6 has shown that it was the government's use of an old address that caused her not to respond. I
 7 thus find that Conner is entitled to a full and fair opportunity to respond to the government's
 8 motion to dismiss. I thus vacate the dismissal order and resulting judgment and reinstate the
 9 motion to dismiss so that Conner may have a fair chance to respond to the arguments raised in it.

10 IT IS THEREFORE ORDERED that the plaintiff's motion to alter or amend [ECF No.
 11 6] is **GRANTED**. The order granting the motion to dismiss with prejudice [ECF No. 4] and
 12 the resulting judgment [ECF No. 5] are **VACATED**. Plaintiff's motion for a hearing and
 13 reinstatement of this action [ECF No. 7] is **DENIED as moot**.

14 The Clerk of Court is directed to:

- 15 • **SEND** to plaintiff a copy of the motion to dismiss [ECF No. 3] and **REACTIVATE that**
 16 **motion**; and
- 17 • **REOPEN this case**.

18 IT IS FURTHER ORDERED that Conner will have until **March 20, 2023**, to file (and
 19 serve on the defendants) a response to the motion to dismiss [ECF No. 3]. The defendants
 20 will have 10 days after service of that response to file a reply.

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 22 _____
 U.S. District Judge Jennifer A. Dorsey
 February 28, 2023

23 ⁵ ECF No. 8.

⁶ *Id.* at 5–6.